



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 21, 2010

Mr. Tim Score
Chief Financial Officer
Arm Holdings plc
110 Fulbourn Road
Cambridge CB1 9NJ, England

Re: Arm Holdings plc
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 000-29644

Dear Mr. Score:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief